

GRANDE PRAIRIE REGIONAL COLLEGE

BUSINESS ADMINISTRATION

W 1987-88

BA 212 COURSE OUTLINE (M.A. Zablocki)

TEXTS: Intermediate Accounting - 2nd Canadian Edition, D.E. Kieso, J.J. Weygandt, V.B. Irvine, W.H. Silvester; John Wiley & Sons, Canada, Limited, 1986

PREREQUISITE: BA 111, Introduction to Accounting
BA 112, Principles of Accounting
BA 211, Intermediate Accounting I.

COURSE DESCRIPTION: This course continues the in-depth examination of financial accounting found in BA 211, Intermediate Accounting I. Recent developments in accounting valuation and income determination and the related disclosure practices and reporting procedures, as recommended by professional accounting associations and applied in business today, are emphasized. The focus is on capitalization of Canadian corporations and the individual reporting problems associated with corporate income taxes, pensions, leases and the Statement of Changes in Financial Position. The application of accounting concepts to these special areas is discussed.

COURSE OBJECTIVES: To understand the objectives of the financial accounting process and the information that it generates.

To create an awareness of the official pronouncements of the Canadian Institute of Chartered Accountants and the various U.S.A. accounting bodies.

To develop the ability to apply accounting theory, standards, principles and procedures to financial accounting problems of valuation, income determination and disclosure.

To develop the ability to analyse and evaluate published financial information from the business sector.

GRADING: FINAL EXAM 40%
TERM PROJECT 30%
MID-TERM 30%

Student knowledge of the requirements of the CICA Handbook will be critically examined within the content of the term project.

COURSE
CONTENT:

Text Chapters 15-17, 19-22, 24, 26. The order of discussion will be aligned to accommodate the term project.

Cases and other materials to be distributed during the session.

The laboratory session will be devoted to problem-solving, case analysis and discussion. Topics of current professional interest will be introduced.

Please feel free to discuss this course with the instructor at any time.